

**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)
(916) 445-3723

July 1, 1991

Ms. A--- B---
P--- I---
XXX --- Drive
--- ---, CA XXXXX

SR -- XX-XXXXXX

Dear Ms. B---:

Your letter of May 10, 1991, addressed to Ms. Sandy Shaver, was referred to this office for reply. Your letter was postmarked May 28, 1991, and was received in this office on June 28, 1991.

You have raised a number of questions with respect to application of the sales tax to charges for calligraphy.

Under the Sales and Use Tax Law, calligraphy is regarded as "handlettering," and thus as "artwork." See our Regulation 1540, "Advertising Agencies, Commercial Artists and Designers," copy enclosed for your reference. Charges for calligraphy are generally subject to tax.

As you note, one-of-a-kind art pieces created for the client are taxable. Signs are taxable, camera-ready copy is taxable.

Addressing for mailing is nontaxable. See our Regulation 1504, "Mailing Lists and Services." Addressing for mailing is nontaxable whether done by hand by a calligrapher, or by a typewriter, or by a computer, or by a calligraphy machine. The reason for the exclusion from tax is largely historical. Hand addressing for mailing was considered to be a service. The concept was extended to machine addressing for mailing. The concept does not extend to addressing not done for mailing purposes. Thus, charges for lettering or printing an inside address on a letter are taxable, unless the item addressed is mailed in a window envelope, and the inside address is thus used for mailing purposes.

Lettering on objects already purchased by the client, such as certificates, table cards, and name tags are taxable.

Generally, the concept is that calligraphy is art and art is taxable. The addressing for mailing exception is applicable to all forms of lettering, printing and imprinting.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr

cc: Ms. Sandy Shaver
Return Review Section